



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

LARGE AND MID-SIZE
BUSINESS DIVISION

Heavy Manufacturing and Transportation
111 Wood Avenue South
Iselin, New Jersey 08830

November 27, 2009

Fairplay Electric Cars
Mr. Keith Andrews, President
743 Horizon Court, Suite 333
Grand Junction, Colorado 81506

Dear Mr. Andrews,

We reviewed your submission received on November 12, 2009, prepared by Fairplay Electric Cars which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2010 and 2011 Fairplay EVE Low Speed Vehicles. The certification asserts that the vehicle meets the requirements of the Qualified Plug-in Electric Vehicle Credit as a Qualified Plug-in Electric Vehicle. This acknowledgement is valid only through December 31, 2009 at which time the vehicle will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notice covering that period.

We have determined that the purchaser of this Qualified Plug-in Electric Vehicle may rely on the certification concerning the vehicle's qualification for the Qualified Plug-in Electric Vehicle Credit. The tax credit is available to qualifying the purchaser is;

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Credit Amount</u>
2010, 2011	Fairplay EVE ECO-4P Low Speed Vehicle	\$5,335.60
2010, 2011	Fairplay EVE Deluxe-4P Low Speed Vehicle	\$5,335.60

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Fairplay Electric Cars certification.